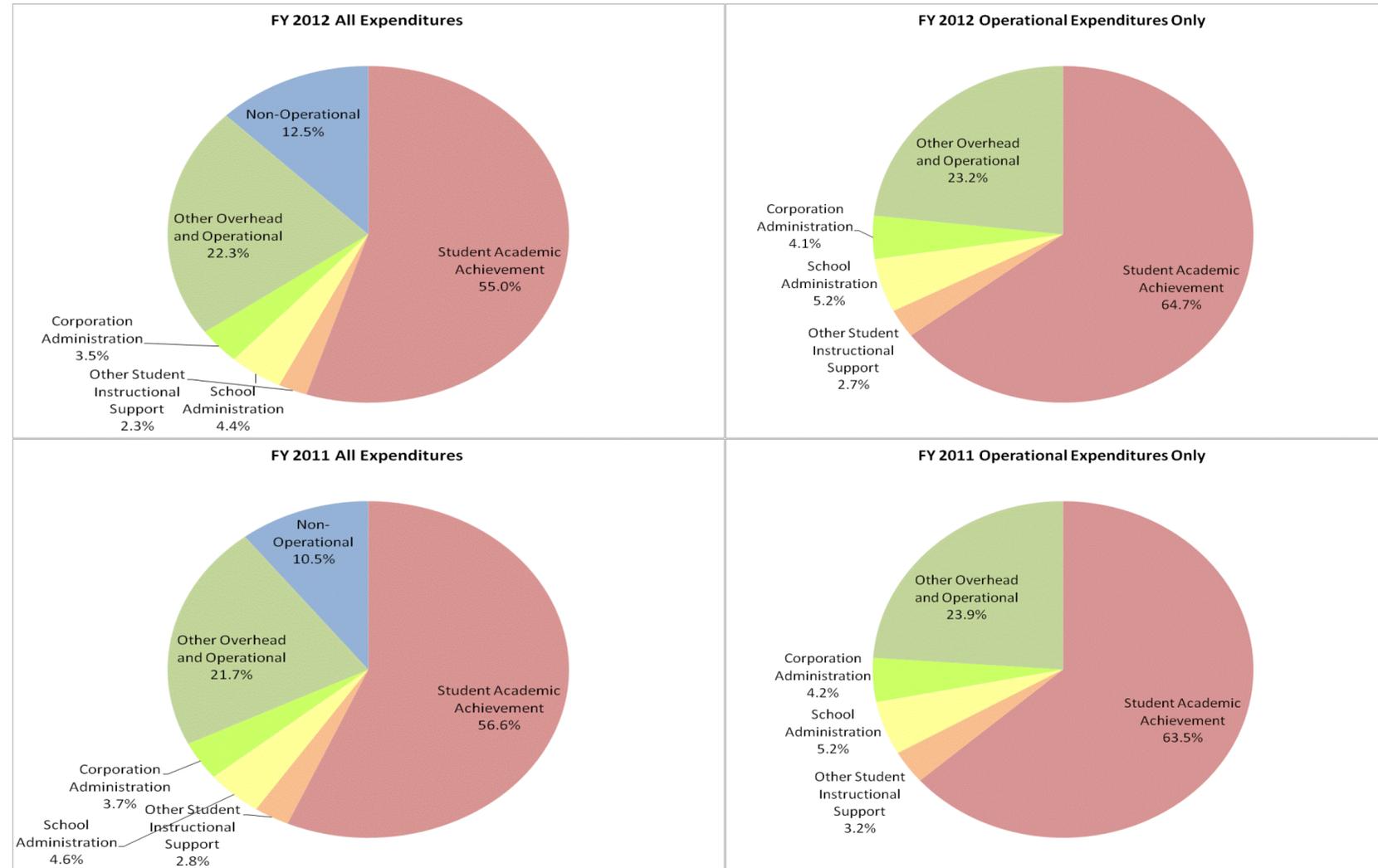


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Decatur County Com Schools (1655)**

Decatur County Com Schools (1655)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,429,371	58.6%	\$10,547,441	56.5%	\$9,835,630	56.6%	\$10,482,646	55.0%
Student Instructional Support	\$1,236,724	7.0%	\$1,413,671	7.6%	\$1,288,847	7.4%	\$1,273,756	6.7%
Overhead and Operational	\$4,161,049	23.4%	\$4,618,178	24.8%	\$4,420,588	25.4%	\$4,909,925	25.8%
Nonoperational	\$1,961,018	11.0%	\$2,075,450	11.1%	\$1,831,304	10.5%	\$2,388,666	12.5%
Grand Total	\$17,788,162		\$18,654,740		\$17,376,369		\$19,054,993	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	64.1%	64.0%	61.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Decatur County Com Schools (1655)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$86,061	\$324,948	\$345,949	\$354,148	312%	9%	2%
	11100 Regular Programs; Elementary	\$3,083,135	\$3,936,774	\$3,726,927	\$3,663,032	19%	-7%	-2%
	11300 Regular Programs; High School	\$2,419,734	\$3,203,658	\$2,966,491	\$3,326,310	37%	4%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$34,200	\$50,400	\$54,000	\$54,589	60%	8%	1%
	11420 Vocational Education; Agriculture B	\$196,133	\$223,712	\$229,884	\$234,939	20%	5%	2%
	11450 Vocational Education; Consumer and Homemaking	\$153,202	\$182,543	\$148,360	\$159,547	4%	-13%	8%
	11470 Vocational Education; Business Education	\$169,878	\$171,360	\$117,380	\$113,714	-33%	-34%	-3%
	11490 Vocational Education; Industrial Education B	\$126,664	\$165,891	\$89,364	\$89,278	-30%	-46%	0%
	11590 Other Vocational Education Programs	\$0	\$54,820	\$35,845	\$30,462		-44%	-15%
	12110 Gifted And Talented; Gifted and Talented	\$5,260	\$45,165	\$1,277	\$4,725	-10%	-90%	270%
	12210 Mental Disabilities; Mild Mental Disabilities	\$334,869	\$561,254	\$530,897	\$595,764	78%	6%	12%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$116,498	\$3,631	\$75,996	\$115,255	-1%	> 500%	52%
	12230 Mental Disabilities; Severe Mental Disabilities	\$302,422	\$454,707	\$509,822	\$534,378	77%	18%	5%
	12350 Physical Impairment; Homebound	\$14,185	\$3,835	\$4,847	\$16,853	19%	339%	248%
	12510 Culturally Different; Communication Disorders	\$107,078	\$146,142	\$148,356	\$148,203	38%	1%	0%
	12710 Equal Opportunity At Risk	\$43,076	\$6,100	\$5,250	\$5,714	-87%	-6%	9%
	12810 Special Education Preschool	\$75,801	\$54,211	\$75,537	\$117,319	55%	116%	55%
	14100 Summer School Programs; Elementary	-\$4,844	\$2,911	\$1,696	\$0		-100%	-100%
	14300 Summer School Programs; High School	\$6,020	\$21,529	\$3,521	\$3,573	-41%	-83%	1%
	16100 Remediation Testing	\$67,814	\$140,818	\$75,189	\$85,892	27%	-39%	14%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$175,460	\$151,605	\$109,616	\$97,020	-45%	-36%	-11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi	\$36,564	\$42,961	\$41,494	\$96,953	165%	126%	134%
	22110 Improvement of Instruction; Service Area Direction	\$43	\$15,578	\$28,853	-\$14,028	< -500%	-190%	-149%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,077	\$0	\$0	\$51,705	> 500%		
	22130 Improvement of Instruction; Instructional Staff Training	\$20,887	\$29,575	\$18,919	\$78,297	275%	165%	314%
	22210 Library/Media Services; Service Area Direction	\$5,873	\$3,430	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$239,875	\$291,043	\$212,046	\$218,054	-9%	-25%	3%
	22230 Library/Media Services; Audiovisual	\$841	\$1,081	\$0	\$288	-66%	-73%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$43,238	\$456	\$0	\$0	-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$8,470	\$26,757			216%
	22360 Instruction, Related Technology; Network Support	\$56,892	\$32,068	\$36,341	\$41,017	-28%	28%	13%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,548	\$42,617	\$47,451	\$13,416	> 500%	-69%	-72%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$263,151	\$182,617	\$185,852	\$219,471	-17%	20%	18%
	26497 2007 Account Code - Teachers Retirement Fund	\$466,516	\$0	\$0	\$0			
Student Academic Achievement Total		\$8,649,149	\$10,547,441	\$9,835,630	\$10,482,646	21%	-1%	7%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$274,496	\$391,346	\$363,553	\$299,068	9%	-24%	-18%
	21230 Guidance Services; Appraisal Services	\$5,267	\$5,833	\$5,572	\$1,653	-69%	-72%	-70%
	21310 Health Services; Service Area Direction	\$1,478	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$6,310	\$8,781	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$51,981	\$82,627	\$85,748	\$109,484	111%	33%	28%
	21420 Psychological Testing	\$62,676	\$92,623	\$26,327	\$29,726	-53%	-68%	13%
	21910 Other Support Services, Students; Service Area Direction	\$8,547	\$2,900	\$6,711	\$71	-99%	-98%	-99%
	21990 Other Support Services, Students; Other Student Services	-\$275	\$5,464	\$6,216	\$3,084		-44%	-50%
	24100 Office of The Principal	\$601,879	\$824,097	\$794,720	\$830,670	38%	1%	5%
Student Instructional Support Total		\$1,012,358	\$1,413,671	\$1,288,847	\$1,273,756	26%	-10%	-1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$29,761	\$53,822	\$80,590	\$88,635	198%	65%	10%
	23150 Board of Education; Legal Services	\$10,605	\$20,600	\$27,442	\$23,898	125%	16%	-13%
	23160 Board of Education; Promotion Expenses	\$1,863	\$1,097	\$0	\$0	-100%	-100%	
	23190 Board of Education; Other Governing Body Services	\$4,491	\$3,874	\$5,544	\$4,246	-5%	10%	-23%
	23210 Executive Administration; Office of The Superintendent	\$294,840	\$322,636	\$318,721	\$331,134	12%	3%	4%
	23230 Executive Administration; Staff Relations and Negotiations	\$13,214	\$1,270	\$455	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$203	\$551	\$0	\$0	-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$0	\$122,350	\$126,628	\$129,412		6%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Decatur County Com Schools (1655)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25160 Fiscal Services; Financial Accounting	\$0	\$4,040	\$0	\$0		-100%	
	25170 Fiscal Services; Internal Auditing	\$0	\$0	\$4,147	\$0			-100%
	25191 Other Fiscal Services; Refund of Revenue	\$1,304	\$14,519	\$570	\$0	-100%	-100%	-100%
	25193 Other Fiscal Services; Printed Forms	\$12,165	\$13,334	\$9,154	\$9,869	-19%	-26%	8%
	25600 Public Information Services	\$0	\$1,040	\$0	\$0		-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$62,652	\$73,504	\$73,050		17%	-1%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$3,791	\$191	\$0		-100%	-100%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$0	\$325	\$2,063			> 500%
	25990 Other Support Services, Central	\$0	\$250	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,442,368	\$1,562,679	\$1,184,096	\$1,213,036	-16%	-22%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,891	\$27,822	\$30,621	\$20,865	5%	-25%	-32%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,908	\$67,475	\$40,264	\$27,455	-51%	-59%	-32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,439	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,476	\$3,299	\$3,200	\$4,941	42%	50%	54%
	26700 Operation and Maintenance of Plant Services; Insurance	\$170,950	\$114,862	\$116,469	\$122,736	-28%	7%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$0	\$8,203	\$15,000	\$15,000		83%	0%
	27010 Student Transportation; Service Area Direction	\$550	\$5,088	\$3,208	\$32,606	> 500%	> 500%	> 500%
	27100 Student Transportation; Vehicle Operation	\$95,987	\$182,304	\$225,368	\$291,271	203%	60%	29%
	27200 Student Transportation; Monitoring Services	\$2,836	\$2,954	\$2,929	\$3,088	9%	5%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$86,902	\$97,857	\$152,442	\$187,919	116%	92%	23%
	27400 Student Transportation; Purchase of School Buses	\$135,964	\$84,313	\$49,350	\$368,437	171%	337%	> 500%
	27500 Student Transportation; Insurance on Buses	\$10,015	\$21,255	\$20,071	\$18,084	81%	-15%	-10%
	27700 Student Transportation; Contracted Transportation Services	\$840,852	\$849,682	\$901,707	\$761,373	-9%	-10%	-16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$347,287	\$421,946	\$414,970	\$495,496	43%	17%	19%
	31400 Food Services Operations; Food Purchases	\$345,520	\$496,183	\$568,776	\$647,328	87%	30%	14%
	31900 Other Food Services	\$19,685	\$46,431	\$44,844	\$37,985	93%	-18%	-15%
Overhead and Operational Total		\$3,948,078	\$4,618,178	\$4,420,588	\$4,909,925	24%	6%	11%
Nonoperational								
	33300 Civic Services	\$1,163	\$2,950	\$3,630	\$1,617	39%	-45%	-55%
	33400 Athletic Coaches	\$120,722	\$121,950	\$94,264	\$93,673	-22%	-23%	-1%
	43000 Facilities Acquisition and Construction; Professional Services	\$22,204	\$110,605	\$212,539	\$238,193	> 500%	115%	12%
	45100 Building Acquisition, Construction and Improvements	\$333,963	\$479,752	\$107,694	\$425,353	27%	-11%	295%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,150	\$0	\$0	\$0	-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$34,875	\$37,952	\$35,506	\$36,246	4%	-4%	2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$7,154	\$0	\$1,572		-78%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$430,928	\$162,761	\$266,604	\$534,627	24%	228%	101%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$50,022	\$32,463	\$58,528	\$16,080	-68%	-50%	-73%
	51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$105,000	\$115,000	\$120,000	140%	14%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$72,006	\$135,240	\$126,629	\$121,583	69%	-10%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$79,037	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$685,000	\$685,000	\$525,000	\$594,328	-13%	-13%	13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$160,000	\$80,685			-50%
	54200 Common School Fund; Principal	\$123,210	\$112,943	\$123,210	\$123,210	0%	9%	0%
	60700 Nonprogramed Charges; Scholarships	\$1,883	\$2,643	\$2,700	\$1,500	-20%	-43%	-44%
Nonoperational Total		\$1,932,126	\$2,075,450	\$1,831,304	\$2,388,666	24%	15%	30%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$108,294	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$671,562	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$117,591	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,250,233	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,384	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$97,386	\$0	\$0	\$0			
Prorated By Fund Total		\$2,246,451	\$0	\$0	\$0			